

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS, INC. et al., : **Case No. 08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x **Ref. Docket Nos. 2423, 2425**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)
) ss.:
COUNTY OF NEW YORK)

BRIDGET GALLERIE, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On December 31, 2008, I caused to be served the:
 - a) "Notice of Hearing Regarding Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Ernst & Young LLP as Auditors and Tax Services Provider Nunc Pro Tunc to the Commencement Date", dated December 31, 2008, to which is attached, the "Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Ernst & Young LLP as Auditors and Tax Services Provider Nunc Pro Tunc to the Commencement Date", collectively, [Docket No.2423], and
 - b) "Notice of Debtors' Motion to Extend Time to Comply with Section 345(b) of the Bankruptcy Code", dated December 31, 2008, to which is attached, the "Debtors' Motion to Extend Time to Comply with Section 345(b) of the Bankruptcy Code", collectively, [Docket No. 2425],

by causing true and correct copies to be enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to the parties listed on the attached Exhibit "A".

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Bridget Gallerie

Bridget Gallerie

Sworn to before me this
5th day of January, 2009

/s/ Regina Amporfro

Notary Public, State of New York

No. 01AM6064508

Qualified in Bronx County

Commission Expires September 24, 2009

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ATTN: THE HONORABLE JAMES M. PECK
ONE BOWLING GREEN, COURTROOM 601
NEW YORK, NY 10004

OFFICE OF THE US TRUSTEE
ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
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